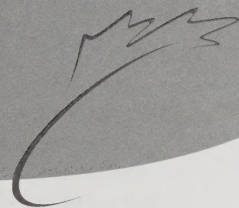




CAI  
DA  
- 2003  
C11



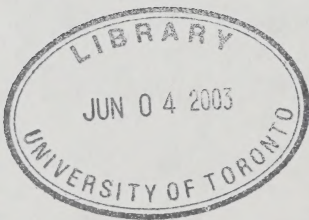
# Canadian Farm Income Program

## Supplementary Package

Modified Accrual  
Accounting Option (MAAO)

**2 0 0 2**  
Program Year





© Her Majesty the Queen in Right of Canada, 2003

Cat. no. A22-293/2002E

ISBN 0-662-33391-8

## Supplementary Schedules for the Modified Accrual Accounting Option (MAAO)

The Modified Accrual Accounting Option (MAAO) allows applicants to adjust their reference margin for net changes in inventories, deferred income and receivables, and accounts payable over the 1999 - 2001 reference period. Applicants who wish to use the MAAO must complete and submit the supplementary RA Schedules in this package with their CFIP 2002 application.

### Eligibility

In addition to meeting the eligibility criteria set out in Section 3.0 of the *CFIP 2002 Program Handbook*, applicants who wish to use the MAAO must meet the following eligibility criteria:

- Applicants who choose to use the MAAO must base their reference margin on the three years immediately prior to the 2002 claim year (1999 to 2001). The MAAO may not be used with the "Olympic average" reference margin option.
- Applicants must have filed to Canada Customs and Revenue Agency (CCRA) / NISA on the cash basis of accounting in all reference years. Applicants who converted their method of accounting to the accrual basis within the three-year reference period (i.e., in 1999 or later) must convert their information back to the cash basis prior to using the MAAO.
- To substantiate their inventories, deferred income and receivables, and accounts payable for each year in the reference period, applicants must submit either:
  - a) financial statements that were submitted to and accepted by a lending institution, detailing the applicant's opening and ending inventories, deferred income and receivables, and accounts payable for each of the reference years; or,
  - b) completed production and usage records for each of the reference years (Schedules RA-3, RA-4, and RA-5).

- Beginning farmers, as defined in the *CFIP 2002 Program Handbook*, are eligible to use the MAAO. To determine the MAAO adjustment for beginning farmers, CFIP will use the actual opening inventory, deferred income and receivables, and accounts payable of the applicant's first year of farming (i.e., the first year in which net farming income or loss was reported to CCRA). The MAAO adjustment will be calculated on a previous-three year basis, even if farming income or loss has been reported to CCRA for less than three years.

### Completing the Schedules

All applicants who wish to use the MAAO must complete and submit Schedules RA-1 and RA-2.

**Note:** If you are a beginning farmer (i.e., you began farming after 1999), complete Schedules RA-1 and RA-2 by reporting the opening inventories, deferred income and receivables, and accounts payable you had on hand in your first year of farming.

Applicants who do not possess acceptable financial statements detailing their inventories, deferred income and receivables, and accounts payable for each year of the reference period must also complete and submit Schedules RA-3, RA-4, and RA-5. CFIP may request additional information and supporting documents to verify the accuracy of the information provided on these schedules.

**Note:** The quantity of purchased inputs, crops, and livestock inventories, deferred income and receivables, and accounts payable at the end of 2001 must match the quantity of purchased inputs, crops, and livestock inventories, deferred income and receivables, and accounts payable at the start of 2002 that you report on your CFIP 2002 application.

Applicants who wish to use the MAAO are to submit their completed RA Schedules and all supporting documentation with their CFIP 2002 application on or before the application deadline of **October 1, 2003**.

## Schedule RA-1

**Purchased Inputs:** List all purchased inputs and the dollar amounts that you had on hand (including prepaids) at the start of your 1999 fiscal year and at the end of your 2001 fiscal year.

**Deferred Income and Receivables:** Provide a description of all deferred income and receivables, and enter the dollar values that you had for each at the beginning of your 1999 fiscal year in column (a), and at the end of your 2001 fiscal year in column (b). Subtract the total of column (a) from the total of column (b) to determine your net increase (decrease) in deferred income and receivables over your reference period.

**Accounts Payable:** Provide a description of all accounts payable, and enter the dollar values that you had for each at the beginning of your 1999 fiscal year in column (a), and at the end of your 2001 fiscal year in column (b). Subtract the total of column (b) from the total of column (a) to determine your net decrease (increase) in accounts payable over your reference period.

Further information on purchased inputs, deferred income and receivables, and accounts payable, refer to the **CFIP 2002 Program Handbook** and the **CFIP Guide to Completing the Application**.

## Schedule RA-2

**Crops:** List all the crops, their grades or varieties, and the quantity that you had on hand at the start of your 1999 fiscal year and at the end of your 2001 fiscal year.

**Livestock:** List all the livestock, their class, and the quantity that you had on hand at the start of your 1999 fiscal year and at the end of your 2001 fiscal year.

For the purposes of valuing the net change in your crops and livestock inventories over the reference period, you must use the prices provided on the *MAAO Price List*. The prices provided in this list are the provincial averages for each commodity over the 1999-2001 period.

Where there is no price for a specific commodity on the *MAAO Price List*, you may supply your own price based on:

- receipts for sales or purchases (to be accepted, copies must be submitted with the application);
- commodity marketing agencies.

**Note:** CFIP reserves the right to determine whether submitted prices are reasonable for your farming operation.

## Schedules RA-3, RA-4, and RA-5

Complete Schedule(s) RA-3, RA-4, and RA-5 (whichever applicable) if you cannot provide CFIP with copies of financial statements submitted to and accepted by a lending institution detailing your inventories, deferred income and receivables, and accounts payable, for any of the reference years .

# CFIP 2002 CALENDAR MAAO PRICE LIST FOR PRAIRIE CROPS

Code	Description		SK	MB
<b>GRAINS - CWB</b>				
<b>BARLEY, DESIGNATED</b>				
5010	Special Sel. Can. West. Two-Row	\$/t	111.82	119.14
5011	Sel. Can. West. Two-Row	\$/t	108.52	115.85
5012	Standard Sel. Can. West. Two-Row	\$/t	105.23	112.56
5016	Sel. Can. West. Two-Row Hulless	\$/t	93.73	101.06
6644	Food Sel. Can. West. Two-Row	\$/t	***	***
5013	Special Sel. Can. West. Six-Row	\$/t	93.90	101.22
5014	Sel. Can. West. Six-Row	\$/t	90.61	97.93
5015	Standard Sel. Can. West. Six-Row	\$/t	87.32	94.64
5017	Sel. Can. West. Six-Row Hulless	\$/t	82.54	89.86
6645	Food Sel. Can. West. Six-Row	\$/t	***	***
<b>BARLEY, FEED</b>				
5001	No. 1 Canada Western Barley	\$/t	53.63	47.55
5002	No. 2 Canada Western Barley	\$/t	48.24	42.16
5003	Standard Canada Western Hulless Barley	\$/t	56.27	50.19
<b>WHEAT, CANADA PRAIRIE SPRING (CPS)</b>				
5180	No. 1 CPS Red	\$/t	77.69	81.17
5181	No. 2 CPS Red	\$/t	76.16	79.65
5190	No. 1 CPS White	\$/t	76.23	79.72
5191	No. 2 CPS White	\$/t	74.70	78.19
<b>WHEAT, CANADA WESTERN AMBER DURUM (CWAD)</b>				
5223	No. 1 CWAD (15.5)	\$/t	***	***
5224	No. 1 CWAD (15.0)	\$/t	***	***
5225	No. 1 CWAD (14.5)	\$/t	***	***
5200	No. 1 CWAD (14.0)	\$/t	139.93	148.72
5201	No. 1 CWAD (13.5)	\$/t	133.86	142.66
5202	No. 1 CWAD (13.0)	\$/t	127.80	136.60
5203	No. 1 CWAD (12.5)	\$/t	122.38	131.17
5226	No. 1 CWAD (12.0)	\$/t	***	***
5227	No. 1 CWAD (11.5)	\$/t	***	***
5228	No. 1 CWAD (11.0)	\$/t	***	***
5204	No. 1 CWAD	\$/t	110.35	119.15
5233	No. 2 CWAD (15.5)	\$/t	***	***
5234	No. 2 CWAD (15.0)	\$/t	***	***
5235	No. 2 CWAD (14.5)	\$/t	***	***
5210	No. 2 CWAD (14.0)	\$/t	130.78	139.57
5211	No. 2 CWAD (13.5)	\$/t	124.89	133.68
5212	No. 2 CWAD (13.0)	\$/t	119.00	127.79
5213	No. 2 CWAD (12.5)	\$/t	114.01	122.81
5236	No. 2 CWAD (12.0)	\$/t	***	***
5237	No. 2 CWAD (11.5)	\$/t	***	***
5238	No. 2 CWAD (11.0)	\$/t	***	***
5214	No. 2 CWAD	\$/t	104.02	112.81
5220	No. 3 CWAD (13.0)	\$/t	102.88	111.67
5221	No. 3 CWAD	\$/t	97.16	105.95

# CFIP 2002 CALENDAR MAAO PRICE LIST FOR PRAIRIE CROPS

Code		Description		SK	MB
GRAINS - CWB (cont'd.)					
WHEAT, CANADA WESTERN AMBER DURUM (CWAD) (cont'd.)					
5230	No. 4	CWAD	\$/t	76.85	85.65
5240	No. 5	CWAD	\$/t	53.98	62.77
WHEAT, CANADA WESTERN AMBER DURUM NAVIGATOR (CWADN)					
5901	No. 1	CWADN (15.5)	\$/t	***	***
5902	No. 1	CWADN (15.0)	\$/t	***	***
5903	No. 1	CWADN (14.5)	\$/t	***	***
5904	No. 1	CWADN (14.0)	\$/t	***	***
5905	No. 1	CWADN (13.5)	\$/t	***	***
5906	No. 1	CWADN (13.0)	\$/t	***	***
5907	No. 1	CWADN (12.5)	\$/t	***	***
5908	No. 1	CWADN (12.0)	\$/t	***	***
5909	No. 1	CWADN (11.5)	\$/t	***	***
5910	No. 1	CWADN (11.0)	\$/t	***	***
5911	No. 1	CWADN	\$/t	***	***
5915	No. 2	CWADN (15.5)	\$/t	***	***
5916	No. 2	CWADN (15.0)	\$/t	***	***
5917	No. 2	CWADN (14.5)	\$/t	***	***
5918	No. 2	CWADN (14.0)	\$/t	***	***
5919	No. 2	CWADN (13.5)	\$/t	***	***
5920	No. 2	CWADN (13.0)	\$/t	***	***
5921	No. 2	CWADN (12.5)	\$/t	***	***
5922	No. 2	CWADN (12.0)	\$/t	***	***
5923	No. 2	CWADN (11.5)	\$/t	***	***
5924	No. 2	CWADN (11.0)	\$/t	***	***
5925	No. 2	CWADN	\$/t	***	***
5930	No. 3	CWADN (13.0)	\$/t	***	***
5931	No. 3	CWADN (12.5)	\$/t	***	***
5932	No. 3	CWADN (12.0)	\$/t	***	***
6637	No. 3	CWADN	\$/t	***	***
6638	No. 4	CWADN	\$/t	***	***
6639	No. 5	CWADN	\$/t	***	***
WHEAT, CANADA WESTERN EXTRA STRONG (CWES)					
5130	No. 1	CWES (12.5)	\$/t	91.39	97.52
5131	No. 1	CWES	\$/t	89.39	95.52
5140	No. 2	CWES (12.5)	\$/t	89.39	95.52
5141	No. 2	CWES	\$/t	88.39	94.52
WHEAT, CANADA WESTERN RED SPRING (CWRS)					
5122	No. 1	CWRS (15.5)	\$/t	***	***
5100	No. 1	CWRS (15.0)	\$/t	136.53	140.02
5101	No. 1	CWRS (14.5)	\$/t	129.36	132.85
5102	No. 1	CWRS (14.0)	\$/t	122.97	126.46
5103	No. 1	CWRS (13.5)	\$/t	116.97	120.46
5104	No. 1	CWRS (13.0)	\$/t	111.76	115.25
5105	No. 1	CWRS (12.5)	\$/t	106.95	110.44

# CFIP 2002 CALENDAR MAAO PRICE LIST FOR PRAIRIE CROPS

Code	Description	SK	MB
<b>GRAINS - CWB (cont'd.)</b>			
<b>WHEAT, CANADA WESTERN RED SPRING (CWRS) (cont'd.)</b>			
5106	No. 1 CWRS (12.0)	\$/t 102.14	105.63
5123	No. 1 CWRS (11.5)	***	***
5124	No. 1 CWRS (11.0)	***	***
5107	No. 1 CWRS	\$/t 93.10	96.58
5126	No. 2 CWRS (15.5)	***	***
5110	No. 2 CWRS (15.0)	\$/t 130.94	134.42
5111	No. 2 CWRS (14.5)	\$/t 124.03	127.51
5112	No. 2 CWRS (14.0)	\$/t 117.96	121.44
5113	No. 2 CWRS (13.5)	\$/t 112.29	115.78
5114	No. 2 CWRS (13.0)	\$/t 107.36	110.85
5115	No. 2 CWRS (12.5)	\$/t 102.62	106.11
5116	No. 2 CWRS (12.0)	\$/t 97.88	101.36
5127	No. 2 CWRS (11.5)	***	***
5128	No. 2 CWRS (11.0)	***	***
5117	No. 2 CWRS	\$/t 89.11	92.60
6640	No. 3 CWRS (14.5)	***	***
6641	No. 3 CWRS (14.0)	***	***
6642	No. 3 CWRS (13.5)	***	***
5120	No. 3 CWRS (13.0)	\$/t 85.15	88.63
5121	No. 3 CWRS	\$/t 80.77	84.26
6643	No. 4 CWRS	***	***
<b>WHEAT, CANADA WESTERN RED WINTER (CWRW)</b>			
5160	No. 1 CWRW (11.5)	\$/t 82.51	85.99
5161	No. 1 CWRW	\$/t 79.23	82.72
5162	No. 2 CWRW (11.5)	\$/t 80.45	83.94
5163	No. 2 CWRW	\$/t 77.17	80.66
<b>WHEAT, CANADA WESTERN SOFT WHITE SPRING (CWSWS)</b>			
5170	No. 1 CWSWS Select	\$/t 81.44	84.92
5169	No. 2 CWSWS Select	\$/t 80.44	83.92
5171	No. 1 CWSWS	\$/t 78.38	81.87
5172	No. 2 CWSWS	\$/t 77.38	80.87
5173	No. 3 CWSWS	\$/t 48.83	52.31
<b>WHEAT, FEED</b>			
5155	Feed Wheat (board)	\$/t 48.66	52.15
<b>GRAINS - NON-CWB</b>			
5004	Feed Barley (off board)	\$/t 90.50	87.70
5295	Corn, Seed	\$/t 108.10	108.10
5250	Oats	\$/t 97.80	102.60
5255	Rye	\$/t 74.40	76.50
5150	Feed Wheat (off board)	\$/t 99.00	101.90

# CFIP 2002 CALENDAR MAAO PRICE LIST FOR PRAIRIE CROPS

Code	Description		SK	MB
<b>OILSEEDS</b>				
7011	Canola, No. 1 Canada	\$/t	270.00	265.00
7012	Canola, No. 2 Canada	\$/t	270.00	265.00
<i>Note: Since MAAOs for specific grades of canola are unavailable, the MAAOs provided for both #1 &amp; #2 are actually based on weighted average prices for canola.</i>				
5260	Flax	\$/t	236.00	244.00
<b>SPECIAL CROPS</b>				
7013	Beans, Black, No. 1	\$/t	470.00	514.00
7014	Beans, Black, No. 2	\$/t	426.00	470.00
7016	Beans, Brown, No. 1	\$/t	***	502.00
7017	Beans, Brown, No. 2	\$/t	***	458.00
7019	Beans, Cranberry, No. 1	\$/t	***	664.00
7020	Beans, Cranberry, No. 2	\$/t	***	620.00
7025	Beans, Great Northern, No. 1	\$/t	***	***
7026	Beans, Great Northern, No. 2	\$/t	***	***
7028	Beans, Kidney, Dark Red, No. 1	\$/t	***	676.00
7029	Beans, Kidney, Dark Red, No. 2	\$/t	***	632.00
7031	Beans, Kidney, Light Red, No. 1	\$/t	***	690.00
7032	Beans, Kidney, Light Red, No. 2	\$/t	***	646.00
7034	Beans, Pink, No. 1	\$/t	***	***
7035	Beans, Pink, No. 2	\$/t	***	***
7037	Beans, Pinto, No. 1	\$/t	465.00	443.00
7038	Beans, Pinto, No. 2	\$/t	421.00	399.00
7040	Beans, Small Red, No. 1	\$/t	***	***
7041	Beans, Small Red, No. 2	\$/t	***	***
7043	Beans, White Pea (Navy), No. 1	\$/t	456.00	478.00
7044	Beans, White Pea (Navy), No. 2	\$/t	412.00	434.00
7046	Dry Beans, Feed	\$/t	44.00	44.00
7047	Buckwheat, No. 1	\$/t	***	***
7048	Buckwheat, No. 2	\$/t	***	***
5285	Canary Seed	\$/t	305.00	311.00
5402	Caraway Seed	\$/t	***	***
7050	Chickpeas, Desi, No. 1	\$/t	321.00	321.00
7051	Chickpeas, Desi, No. 2	\$/t	310.00	310.00
7052	Chickpeas, Large Kabuli (Average), No. 1	\$/t	***	***
7053	Chickpeas, Large Kabuli (Average), No. 2	\$/t	***	***
7054	Chickpeas, Small Kabuli, No. 1	\$/t	***	***
7055	Chickpeas, Small Kabuli, No. 2	\$/t	***	***
7056	Chickpeas, Feed Quality	\$/t	108.00	108.00
5406	Coriander	\$/t	***	***
7022	Fababeans, No. 1 & 2	\$/t	***	***
7024	Fababeans, Feed	\$/t	***	***
7074	Lentils, Dark Green Speckled, No. 1	\$/t	***	***
7075	Lentils, Dark Green Speckled, No. 2	\$/t	***	***
7066	Lentils, Large Green, No. 1	\$/t	391.00	385.00

# CFIP 2002 CALENDAR MAAO PRICE LIST FOR PRAIRIE CROPS

Code	Description		SK	MB
<b>SPECIAL CROPS (cont'd.)</b>				
7067	Lentils, Large Green, No. 2	\$/t	***	***
7070	Lentils, Medium Green, No. 1	\$/t	346.00	340.00
7071	Lentils, Medium Green, No. 2	\$/t	***	***
7062	Lentils, Small Green, No. 1	\$/t	385.00	379.00
7063	Lentils, Small Green, No. 2	\$/t	***	***
7057	Lentils, Red, No. 1	\$/t	377.00	371.00
7058	Lentils, Red, No. 2	\$/t	***	***
7061	Lentils, Feed Quality	\$/t	108.00	114.00
7078	Mustard, Brown, No. 1	\$/t	291.00	297.00
7079	Mustard, Brown, No. 2	\$/t	247.00	253.00
7080	Mustard, Oriental, No. 1	\$/t	276.00	270.00
7081	Mustard, Oriental, No. 2	\$/t	254.00	248.00
7082	Mustard, Yellow, No. 1	\$/t	388.00	393.00
7083	Mustard, Yellow, No. 2	\$/t	322.00	327.00
5293	Peas, Dry, Feed	\$/t	130.00	136.00
7084	Peas, Dry, Food, Yellow, No. 1	\$/t	159.00	164.00
7085	Peas, Dry, Food, Yellow, No. 2	\$/t	155.00	160.00
7086	Peas, Dry, Food, Green, No. 1	\$/t	154.00	159.00
7087	Peas, Dry, Food, Green, No. 2	\$/t	150.00	156.00
7088	Safflower, No. 1	\$/t	***	***
7089	Sunflower, Confectionary, No. 1	\$/t	386.00	397.00
7090	Sunflower, Confectionary, No. 2	\$/t	320.00	331.00
7092	Sunflowers, Oilseed, No. 1 & 2	\$/t	217.00	239.00
7093	Sunflowers, Feed	\$/t	77.00	77.00
5058	Triticale	\$/t	82.00	77.00

# CFIP 2002 CALENDAR MAAO PRICE LIST FOR ATLANTIC CROPS

Code	Description		NB	NS	NFLD
<b>FRUITS</b>					
5300	Apples (All Apples)	\$/t	480.00	310.00	***
5303	Blueberries	\$/t	1,440.00	1,280.00	***
5327	Cantaloupes	\$/t	***	640.00	***
5324	Plums	\$/t	***	1,230.00	***
5307	Raspberries	\$/t	3,640.00	4,350.00	5,420.00
5309	Strawberries	\$/t	2,410.00	2,150.00	3,290.00
<b>GRAINS</b>					
5005	Barley, Atlantic	\$/t	136.90	144.50	***
5295	Corn, Seed	\$/t	***	160.70	***
5250	Oats	\$/t	118.70	130.60	***
5197	Wheat, Feed, Atlantic	\$/t	168.00	172.00	***
5198	Wheat, Milling, Atlantic	\$/t	182.00	180.00	***
<b>VEGETABLES</b>					
5506	Beans, Wax	\$/t	***	***	1,580.00
5505	Beets	\$/t	1,620.00	1,200.00	600.00
5509	Broccoli	\$/t	***	***	2,500.00
5510	Brussels Sprouts	\$/t	1,000.00	***	1,430.00
5511	Cabbage	\$/t	280.00	290.00	490.00
5516	Cabbage, Chinese	\$/t	***	1,430.00	***
5512	Carrots	\$/t	660.00	111.00	580.00
5513	Cauliflower	\$/t	780.00	560.00	1,660.00
5549	Corn, Sweet	\$/t	910.00	420.00	***
5519	Cucumbers, Field	\$/t	810.00	910.00	1,260.00
5529	Lettuce, Field	\$/t	770.00	570.00	1,670.00
5532	Onions	\$/t	530.00	440.00	890.00
5418	Parsley	\$/t	***	***	***
5535	Parsnips	\$/t	***	1,320.00	1,780.00
5536	Peas, Green	\$/t	290.00	280.00	660.00
5537	Peppers, Green	\$/t	1,120.00	1,580.00	***
5564	Potatoes, Seed	\$/cwt	9.68	***	24.43
5565	Potatoes, Table/Processing, Atlantic	\$/cwt	6.92	9.41	19.70
5538	Pumpkin	\$/t	***	250.00	400.00
5539	Radishes	\$/t	***	1,430.00	***
5540	Rhubarb	\$/t	1,190.00	640.00	830.00
5544	Shallots	\$/t	***	2,110.00	***
5548	Squash	\$/t	***	490.00	***
5625	Tomatoes, Field	\$/t	440.00	***	***
5704	Tomatoes, Hothouse	\$/t	2,620.00	2,530.00	***
5555	Turnips	\$/t	320.00	390.00	420.00

# CFIP 2002 CALENDAR MAAO PRICE LIST FOR LIVESTOCK

Code	Description		SK	MB	NB	NS	NFLD
<b>BEEF CATTLE</b>							
6005	Beef, Bulls, Breeding	\$/head	2,010.00	1,950.00	1,380.00	1,380.00	1,320.00
6004	Beef, Bulls, Cull	\$/cwt	69.77	72.47	67.23	67.23	67.23
6031	Beef, Calves, Birth - 300 lbs.	\$/head	324.00	327.00	***	***	***
6007	Beef, Cows, Breeding	\$/head	1,270.00	1,250.00	930.00	980.00	1,100.00
6003	Beef, Cows, Cull	\$/cwt	50.84	53.12	50.47	50.47	50.47
6006	Beef, Heifers, Breeding	\$/head	1,070.00	1,250.00	880.00	880.00	920.00
6015	Beef, Heifer, Feeder 301-400 lbs.	\$/head	544.00	559.00	395.00	395.00	395.00
6016	Beef, Heifer, Feeder 401-500 lbs.	\$/head	659.00	666.00	508.00	508.00	508.00
6017	Beef, Heifer, Feeder 501-600 lbs.	\$/head	757.00	757.00	570.00	570.00	570.00
6018	Beef, Heifer, Feeder 601-700 lbs.	\$/head	829.00	827.00	632.00	637.00	642.00
6019	Beef, Heifer, Feeder 701-800 lbs.	\$/head	898.00	893.00	681.00	692.00	704.00
6020	Beef, Heifer, Feeder 801-900 lbs.	\$/head	937.00	938.00	718.00	736.00	756.00
6646	Beef, Heifer, Feeder 901-1000 lbs.	\$/head	1,011.00	1,012.00	787.00	809.00	834.00
6647	Beef, Heifer, Feeder 1001-1100 lbs.	\$/head	1,078.00	1,079.00	853.00	880.00	909.00
6648	Beef, Heifer, Feeder 1101-1200 lbs.	\$/head	1,138.00	1,138.00	915.00	947.00	981.00
6649	Beef, Heifer, Feeder 1201-1300 lbs.	\$/head	1,190.00	1,189.00	975.00	1,012.00	1,051.00
6650	Beef, Heifer, Feeder 1301+ lbs.	\$/head	1,285.00	1,284.00	1,053.00	1,093.00	1,135.00
6008	Beef, Steer, Feeder 301-400 lbs.	\$/head	588.00	586.00	***	***	***
6009	Beef, Steer, Feeder 401-500 lbs.	\$/head	715.00	693.00	552.00	552.00	552.00
6010	Beef, Steer, Feeder 501-600 lbs.	\$/head	812.00	786.00	624.00	624.00	624.00
6011	Beef, Steer, Feeder 601-700 lbs.	\$/head	882.00	859.00	737.00	737.00	737.00
6012	Beef, Steer, Feeder 701-800 lbs.	\$/head	940.00	925.00	765.00	765.00	765.00
6013	Beef, Steer, Feeder 801-900 lbs.	\$/head	997.00	988.00	802.00	809.00	818.00
6014	Beef, Steer, Feeder 901-1000 lbs.	\$/head	1,029.00	1,028.00	824.00	839.00	859.00
6651	Beef, Steer, Feeder 1001-1100 lbs.	\$/head	1,103.00	1,102.00	891.00	909.00	934.00
6652	Beef, Steer, Feeder 1101-1200 lbs.	\$/head	1,170.00	1,169.00	954.00	976.00	1,007.00
6653	Beef, Steer, Feeder 1201-1300 lbs.	\$/head	1,230.00	1,230.00	1,013.00	1,040.00	1,076.00
6654	Beef, Steer, Feeder 1301-1400 lbs.	\$/head	1,285.00	1,285.00	1,068.00	1,100.00	1,143.00
6655	Beef, Steer, Feeder 1401+ lbs.	\$/head	1,380.00	1,380.00	1,147.00	1,181.00	1,227.00
<b>DAIRY</b>							
6027	Dairy, Bulls	\$/head	2,010.00	1,950.00	1,110.00	1,110.00	1,320.00
6025	Dairy, Cows	\$/head	1,500.00	1,640.00	1,970.00	1,970.00	1,600.00
6026	Dairy, Heifers	\$/head	1,190.00	1,200.00	1,770.00	1,770.00	1,400.00
<b>HOGS</b>							
6401	Hogs, Breeding, Boars	\$/head	640.00	690.00	470.00	500.00	350.00
6402	Hogs, Breeding, Sows	\$/head	290.00	290.00	260.00	290.00	280.00
6404	Hogs, Feeder, Birth - 18 lbs.	\$/head	19.90	20.50	22.20	20.30	***
6656	Hogs, Feeder, 19 lbs. - 36 lbs.	\$/head	41.50	42.60	46.20	42.30	***
6405	Hogs, Feeder, 37 lbs. - 65 lbs.	\$/head	67.40	69.20	58.10	68.70	***
6407	Hogs, Feeder, 66 lbs. - 100 lbs.	\$/head	83.00	85.20	98.40	84.50	***
6406	Hogs, Feeder, 101 lbs. - 140 lbs.	\$/head	96.40	98.90	113.40	98.20	***
6657	Hogs, Feeder, 141 lbs. - 180 lbs.	\$/head	105.30	108.10	123.10	107.30	***
6400	Hogs, Feeder, 181 lbs. - 220 lbs.	\$/head	118.80	123.50	138.90	122.60	***
6658	Hogs, Feeder, 221 lbs. - 240+ lbs.	\$/head	142.60	148.10	165.50	147.10	***

# CFIP 2002 CALENDAR MAAO PRICE LIST FOR LIVESTOCK

Code	Description		SK	MB	NB	NS	NFLD
<b>POULTRY</b>							
6200	Chickens, Broilers	\$/kg	1.1518	1.1372	1.2154	1.2094	1.3188
6203	Eggs for Consumption	\$/doz	1.210	1.021	1.346	1.333	1.538
6201	Turkey broilers	\$/kg	1.4367	1.4298	1.3841	1.4200	***
<b>SHEEP</b>							
6100	Sheep, Cull	\$/cwt	35.86	42.01	55.43	55.43	***
6103	Sheep, Ewes, Bred	\$/head	163.00	168.00	142.00	128.00	108.00
6101	Sheep, Lambs, Slaughter	\$/cwt	93.14	96.03	111.75	108.95	108.95
6102	Sheep, Rams, Breeding	\$/head	330.00	310.00	260.00	260.00	220.00

## Schedule RA-1

Operation # 

☐ an individual

☐ a corporation☐ a co-operative☐ a trust| | | | | | | | | |

| | | | | | | | | | | | | |

--	--	--	--	--	--	--	--

Enter Social Insurance Number

Enter Business Number

Enter Trust Account Number

CHECK HERE IF NOTHING TO REPORT: ☐

Net increase (decrease) in value of purchased inputs (Total column (b) - Total column (a)):

CHECK HERE IF NOTHING TO REPORT: ☐

Net increase (decrease) in deferred income and receivables (Total column (b) - Total column (a)):

CHECK HERE IF NOTHING TO REPORT: ☐

Net decrease (increase) in accounts payable (Total column (a) - Total column (b)):

## Schedule RA-2

CHECK HERE IF NOTHING TO REPORT: ☐CHECK HERE IF NOTHING TO REPORT: ☐[illegible]

# CFIP 2002 Modified Accrual Accounting Option Schedules

Schedule RA-3

Name of Applicant: \_\_\_\_\_ Operation # ☐

## Production and Usage Record - 1999

### CROPS RECORD

Crop / Grade	Units	Starting Inventory	Acres	Quantity Produced	Quantity Purchased	Quantity Sold	Quantity Used as Feed	Quantity Used as Seed	Ending Inventory

Ending Inventory = Starting Inventory + Quantity Produced + Quantity Purchased - Quantity Sold - Quantity Used as Feed - Quantity Used as Seed

### LIVESTOCK RECORD

Description	Starting Inventory # of head	Births # of head	Purchases # of head	Sales # of head	Deaths # of head	Transfers In # of head	Transfers Out # of head	Ending Inventory # of head

Ending Inventory = Starting Inventory + Births + Purchases - Sales - Deaths + Transfers In - Transfers Out

### PURCHASED INPUTS RECORD

Type of Purchased Input	Starting Inventory (\$)	Amount Purchased (\$)	Amount Used (\$)	Amount Resold (\$)	Ending Inventory (\$)

CHECK HERE IF NOTHING TO REPORT ☐

CHECK HERE IF NOTHING TO REPORT ☐

CHECK HERE IF NOTHING TO REPORT ☐

CFIP 2002 Modified Accrual Accounting Option Schedules

Name of Applicant: \_\_\_\_\_ Operation # ☐

Production and Usage Record - 2000

CROPS RECORD

CHECK HERE IF NOTHING TO REPORT ☐

Crop / Grade	Units	Starting Inventory	Acres	Quantity Produced	Quantity Purchased	Quantity Sold	Quantity Used as Feed	Quantity Used as Seed	Ending Inventory

Ending Inventory = Starting Inventory + Quantity Produced + Quantity Purchased - Quantity Sold - Quantity Used as Feed - Quantity Used as Seed

LIVESTOCK RECORD

CHECK HERE IF NOTHING TO REPORT ☐

Description	Starting Inventory # of head	Births # of head	Purchases # of head	Sales # of head	Deaths # of head	Transfers In # of head	Transfers Out # of head	Ending Inventory # of head

Ending Inventory = Starting Inventory + Births + Purchases - Sales - Deaths + Transfers In - Transfers Out

PURCHASED INPUTS RECORD

CHECK HERE IF NOTHING TO REPORT ☐

Type of Purchased Input	Starting Inventory (\$)	Amount Purchased (\$)	Amount Used (\$)	Amount Resold (\$)	Ending Inventory (\$)

## CFIP 2002 Modified Accrual Accounting Option Schedules

Name of Applicant:	Operation #

## Production and Usage Record - 2001

## CROPS RECORD

CHECK HERE IF NOTHING TO REPORT ☐

[illegible]
$$\text{Ending Inventory} = \text{Starting Inventory} + \text{Quantity Produced} + \text{Quantity Purchased} - \text{Quantity Sold} - \text{Quantity Used as Feed} - \text{Quantity Used as Seed}$$

## LIVESTOCK RECORD

CHECK HERE IF NOTHING TO REPORT ☐

[illegible]
$$\text{Ending Inventory} = \text{Starting Inventory} + \text{Births} + \text{Purchases} - \text{Sales} - \text{Deaths} + \text{Transfers In} - \text{Transfers Out}$$

## PURCHASED INPUTS RECORD

CHECK HERE IF NOTHING TO REPORT ☐

[illegible]

- This calculation worksheet allows you to estimate your reference margin after applying the modified accrual adjustment option.
- Transfer values from your CFIP 2002 Estimated Payment Calculation Worksheets and from Schedules RA-1 and RA-2.
- If you participate in multiple farming operations, transfer values from the applicable worksheets and schedules for each operation.

		Farm Operation #1	Farm Operation #2	Farm Operation #3
1999 Program Margin	(Box D3, Worksheet #2)	1	1	1
2000 Program Margin	(Box D4, Worksheet #2)	2	2	2
2001 Program Margin	(Box D5, Worksheet #2)	3	3	3
		4	4	4
<b>Gross program margins for the reference period</b>				
Net increase (decrease) in purchased inputs	(Schedule RA-1)	5	5	5
Net increase (decrease) in deferred income and receivables	(Schedule RA-1)	6	6	6
Net decrease (increase) in accounts payable	(Schedule RA-1)	7	7	7
Net increase (decrease) in value of crops and livestock inventory	(Schedule RA-2)	8	8	8
		9	9	9
<b>Adjusted gross program margins for the reference period</b>	(Box 4 + 5 + 6 + 7 + 8)			
Partners: enter your share of the partnership in 2002 for each farming operation. All others: enter 100%.		10	10	10
Your share of the adjusted gross program margins for the reference period	(Box 9 x Box 10)	11	11	11
Total of all adjusted gross program margins for the reference period	(Total of Boxes 11)			
<b>ADJUSTED REFERENCE MARGIN</b>	(Box 12 divided by 3)			

- To determine if your adjusted reference margin affects your CFIP claim, transfer the value from Box RM above to Box RM of Calculation Worksheet #3 and complete the appropriate worksheets.

This worksheet is for personal use only. It is intended only to estimate your MAOA adjustment.





Agriculture and  
Agri-Food Canada

Agriculture et  
Agroalimentaire Canada